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Fifty-third session
Agenda items 45 and 93
THE SITUATION IN AFGHANISTAN AND ITS IMPLICATIONS FOR INTERNATIONAL PEACE AND SECURITY
SUSTAINABLE DEVELOPMENT AND INTERNATIONAL ECONOMIC COOPERATION

SECURITY COUNCIL
Fifty-third year

Letter dated 13 October 1998 from the Permanent Representatives of the Russian Federation and Uzbekistan to the United Nations addressed to the Secretary-General

We have the honour to transmit herewith the texts of the Joint Communiqué on the results of the State visit by the President of the Russian Federation, Mr. B. N. Yeltsin, to Uzbekistan, and of the Joint Statement of the Presidents of Uzbekistan and the Russian Federation on the situation in Afghanistan, adopted on 12 October 1998 (see annexes I and II).

We should be grateful if you would have this letter and its annexes circulated as a document of the General Assembly, under agenda items 45 and 93, and of the Security Council.

(Signed) S. LAVROV
Ambassador
Permanent Representative of the
Russian Federation to the
United Nations

(Signed) A. VOHIDOV
Ambassador
Permanent Representative of
Uzbekistan to the
United Nations

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ANNEX I

Joint Communiqué issued on 12 October 1998 on the results of the State visit to Uzbekistan by the President of the Russian Federation, B. N. Yeltsin

On 11 and 12 October 1998, a State visit of the President of the Russian Federation, Mr. B. N. Yeltsin, to Uzbekistan took place at the invitation of the President of Uzbekistan, Mr. I. A. Karimov.

Mr. Karimov and Mr. Yeltsin held talks in which they reviewed the status of and prospects for the development of Russian-Uzbek relations, as well as urgent international and regional problems. The talks took place in the atmosphere of friendship, mutual understanding and constructiveness that is traditional for meetings of the leaders of the two countries.

The Heads of State confirmed that the multifaceted cooperation between Uzbekistan and the Russian Federation, conducted in accordance with the Treaty on foundations for inter-State relations, friendship and cooperation of 30 May 1992 and the Declaration on the development and intensification of all-round cooperation of 2 March 1994, is based on the principles of equality, mutual confidence and respect for national sovereignty.

They noted with satisfaction that Uzbek-Russian relations have recently been characterized by a strengthening of strategic partnership and have become increasingly dynamic. They expressed the deep conviction that Uzbekistan and the Russian Federation will continue in future to move along the road of ever-closer and more intensive cooperation.

An important practical step in this respect was the signing of the Treaty between Uzbekistan and the Russian Federation on the intensification of economic cooperation over the period 1998-2007, and the approval of the related programme of action, which open up new long-term prospects for mutually advantageous development of trade, cooperation in the field of production, investment and scientific and technical cooperation in key areas and direct links between regions and economic agents.

The Presidents called for a stepping up of the activity of the Intergovernmental Commission on Economic Cooperation.

The Russian side remains interested in opening consular offices in Uzbekistan, and confirms its readiness to take into account possible similar desires on the part of the Uzbek side.

The two sides agreed to give further consideration to the possibility of signing documents on the legal status of nationals of one country permanently resident in the territory of the other country and on regulation of the process of resettlement, and of protecting the rights of immigrants, and using labour resources and migration of the labour force.

A package of intergovernmental and interdepartmental agreements supplementing and improving the treaty basis for bilateral relations was also signed in the context of the visit.

In discussing foreign policy problems, the Heads of the two States called for an intensification of cooperation and for closer coordination of efforts in the interests of ensuring international peace, stability and security at the regional and global levels.

A Declaration on all-round cooperation among Uzbekistan, the Russian Federation and Tajikistan was signed. Mr. Karimov and Mr. Yeltsin were in agreement that this document will play an important role in strengthening relations of strategic partnership and equitable and mutually advantageous cooperation among the three States, and will be an effective instrument for ensuring peace, security and stability in the region. The Presidents confirmed the intention of Uzbekistan and the Russian Federation to continue cooperation with the United Nations, other international organizations and the guarantor States in promoting the peace process in Tajikistan on the basis of comprehensive implementation of the General Agreement on the Establishment of Peace and National Accord in that country, and also of its economic recovery and development. In this context, the Presidents called on the parties involved in the settlement process to manifest good will and State wisdom and to cooperate constructively within the Commission on National Reconciliation.

Mr. Karimov and Mr. Yeltsin expressed serious concern at the situation in Afghanistan and the negative consequences and escalation of the inter-Afghan armed confrontation may have for the Central Asian States and the Russian Federation. A joint statement of the Presidents of Uzbekistan and the Russian Federation on the situation in Afghanistan was adopted, and is being published in the press (see annex II).

The Presidents of Uzbekistan and the Russian Federation noted the urgency of improving the activity of the Commonwealth of Independent States (CIS), and of reforming its structures and mechanisms taking into account the interest of all parties in CIS, the experience that has been gained and the new political and economic realities within the Commonwealth. They call for a continuation of the committed search for joint solutions within the special inter-State forum of CIS.

They expressed the conviction that the fruitful results of the State visit of the President of the Russian Federation to Uzbekistan will be a milestone in opening up new possibilities for the expansion and intensification of Russian-Uzbek cooperation.

Mr. Yeltsin expressed gratitude to the leadership and people of Uzbekistan for the warm welcome extended to him, and invited the President of Uzbekistan, Mr. I. A. Karimov, to visit the Russian Federation. The invitation was gratefully accepted. The time of the visit will be agreed upon at a later date.

ANNEX II

Joint declaration by the Presidents of Uzbekistan and the Russian Federation on the situation in Afghanistan

The Presidents of Uzbekistan and the Russian Federation expressed serious concern at the situation in Afghanistan and the possible negative consequences for the Central Asian States and the Russian Federation of an escalation in the inter-Afghan armed confrontation.

The Presidents consider that the main cause for the continuation of this fratricidal war is the position of the "Taliban" Movement, which openly disregards the relevant resolutions of the United Nations containing the fundamental principles for a comprehensive political settlement of the Afghan conflict, including Security Council resolution 1193 (1998) of 28 August 1998.

Interference in the internal affairs of Afghanistan by certain outside forces and the establishment in that country of an extremist regime which brutally tramples on human rights and protects terrorism and drug trafficking create a direct threat to the sovereign borders of the Commonwealth of Independent States.

The Presidents again confirm their conviction of the need to maintain Afghanistan as a sovereign, independent, unified State, a full member of the international community and a good neighbour to other States.

To this end, Uzbekistan and the Russian Federation are prepared to cooperate closely at the bilateral and multilateral levels and to participate actively in the efforts being undertaken by the United Nations to channel the intra-Afghan armed conflict into a course of peaceful political solutions that are acceptable to all Afghans.

In particular, the Heads of State attach great importance to consultations within the "Group of friends and neighbours of Afghanistan" (the "six plus two" group), and support the provisions of the agreed document on the results of the meeting of the Group at the level of Ministers of Foreign Affairs in New York on 21 September 1998.

The Presidents support the proposal that the next meeting of this Group should be held in Tashkent with the participation of representatives of the various Afghan forces with a view to jointly developing possible ways of achieving a political solution to the Afghan conflict.

The Presidents call on the "Taliban" Movement and other influential Afghan forces both within the country and outside it to engage in constructive dialogue in the interests of preserving Afghan statehood and achieving a stable peace and an economic and cultural renaissance on Afghan soil.

In order to ensure this solution to the Afghan problem, there is a need for the immediate halting of all military actions in the territory of Afghanistan, the adoption and unconditional implementation by all the neighbours of the

Islamic State of Afghanistan and by other States of their obligations not to permit the delivery from or through their territory of arms and military equipment to any of the parties to the conflict, the prevention of any interference in intra-Afghan affairs and the formation of a broadly representative government with the participation of the various ethnic groups and political movements.

The Presidents emphasize that they cannot remain indifferent to the dangerous situation that is taking shape in and around Afghanistan, and will take all necessary appropriate measures.

The Presidents express the conviction that time and opportunities for a political settlement of the Afghan conflict have not yet been exhausted. Reason and good will must prevail.

I. A. KARIMOV
President of Uzbekistan

B. N. YELTSIN
President of the Russian Federation

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Fifty-third session
Agenda item 110 (c)
Human rights questions: human rights situations and reports of special rapporteurs and representatives

Situation of human rights in the Sudan

Note by the Secretary-General

1. The Secretary-General has the duty to inform the members of the General Assembly that the interim report on the situation of human rights in the Sudan will not be submitted to the Assembly at its fifty-third session, as a result of the resignation in March 1998 of Mr. Gáspár Bíró, Special Rapporteur of the Commission on Human Rights. The Secretary-General further informs the members of the General Assembly that, by its resolution 1998/67 of 21 April 1998, the Commission on Human Rights decided to extend the mandate of the Special Rapporteur for an additional year; pursuant thereto, Mr. Leonardo Franco of Argentina was appointed to succeed Mr. Bíró. Owing to his late appointment, Mr. Franco will not be in a position to submit a report to the General Assembly.

2. The attention of the members of the General Assembly is accordingly drawn to the most recent report of the Special Rapporteur to the Commission on Human Rights on the situation of human rights in the Sudan (E/CN.4/1998/66).

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Agenda item 20 (b)
Strengthening of the coordination of humanitarian and disaster relief assistance of the United Nations, including special economic assistance: special economic assistance to individual countries or regions

Letter dated 15 October 1998 from the Permanent Representative of the Sudan to the United Nations addressed to the Secretary-General

I have the honour to bring to your attention the statement issued by the Ministry of External Relations of the Republic of the Sudan on 12 October 1998 on the extension of the ceasefire in the Bahr-Alghazal states in southern Sudan (see annex).

I should be grateful if you would have the text of the present letter and its annex circulated as a document of the General Assembly under agenda item 20 (b), in relation to emergency assistance to the Sudan.

(*Signed*) Elfatih **Erwa**
Permanent Representative of the
Sudan to the United Nations

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Annex

Statement by the Ministry of External Relations of the Sudan of 12 October 1998 on the extension of the ceasefire in the Bahr-Alghazal states

1. Comprehensive and complete ceasefire was the constant and principled position of the Government of the Sudan throughout the previous Nairobi peace talks. The objective was to create an atmosphere conducive to the achievement of a lasting and durable solution to the war that has negatively affected the whole of the nation. The position of the rebel movement has always been total rejection of that position.

2. The basic and clear stand of the Government was further manifested by its acceptance of the various appeals launched by the summit of the Intergovernmental Authority on Development, the European Union and the United Nations Security Council, at a time when the rebel movement persisted in its refusal of all such repeated appeals.

3. Notwithstanding the foregoing, the Government of the Sudan agreed last July to a partial ceasefire for three months, expiring on 15 October 1998, in all the Bahr-Alghazal states, in response to the kind appeal by the President of Kenya, Daniel arap Moi, and the Minister for Foreign Affairs of the United Kingdom of Great Britain and Northern Ireland, Derek Fatchett. In doing so, the Government was not only guided and inspired by its responsibility towards its citizens in southern Sudan, but also by its deep conviction of the need to ensure access to and to alleviate the plight of its needy people.

4. Despite its known position on a comprehensive ceasefire and its belief that partial ceasefire may not serve the desired objectives and may further worsen the general situation, the Government of the Sudan would like to declare hereby its agreement to extend the announced ceasefire in the Bahr-Alghazal states for another three months in order to ensure delivery of humanitarian assistance to the affected citizens, responding further to the request by the Secretary-General of the United Nations, and in recognition of the humanitarian efforts of the Organization, as well as in response to the kind appeals by President Moi and the Government of Italy, in its capacity as Chairman of the Intergovernmental Authority on Development Partners.

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THE SITUATION IN AFGHANISTAN AND ITS IMPLICATIONS FOR INTERNATIONAL PEACE AND SECURITY
GENERAL AND COMPLETE DISARMAMENT
COMPREHENSIVE NUCLEAR-TEST-BAN TREATY
SUSTAINABLE DEVELOPMENT AND INTERNATIONAL ECONOMIC COOPERATION
CRIME PREVENTION AND CRIMINAL JUSTICE
INTERNATIONAL DRUG CONTROL

SECURITY COUNCIL
Fifty-third year

Letter dated 15 October 1998 from the Permanent Representatives of the Russian Federation, Tajikistan and Uzbekistan to the United Nations addressed to the Secretary-General

We have the honour to transmit herewith the Declaration on All-Round Cooperation among the Russian Federation, the Republic of Tajikistan and the Republic of Uzbekistan, of 12 October 1998 (see annex).

We should be grateful if you would have the text of this letter and its annex circulated as a document of the General Assembly, under agenda items 45, 71, 79, 93, 101 and 102, and of the Security Council.

(Signed) S. LAVROV
Ambassador
Permanent Representative
of the Russian Federation
to the United Nations

(Signed) R. ALIMOV
Ambassador
Permanent Representative
of Tajikistan to the
United Nations

(Signed) A. VOHIDOV
Ambassador
Permanent Representative
of Uzbekistan to the
United Nations

Annex

Declaration on All-Round Cooperation among the Russian Federation, the Republic of Tajikistan and the Republic of Uzbekistan

The Russian Federation, the Republic of Tajikistan and the Republic of Uzbekistan (hereinafter referred to as "the Parties"),

On the basis of their historical relations of strategic partnership and equal and mutually advantageous cooperation,

Considering the need to develop further and improve the effectiveness of their mutual trade and economic, scientific and technological, humanitarian and other ties, and ensure their long-term basis and stability,

Considering the safeguarding of peace, security and stability at the global and regional levels to be a necessary condition for the sustainable development of the Parties, and desiring to maintain an optimum level of security and defence capacity for their countries,

Reaffirming their commitment to the purposes and principles of the United Nations and the Commonwealth of Independent States, as well as the provisions of treaties and agreements governing relations among them,

Guided by the universally recognized norms and principles of international law,

Declare the following:

Article 1

The Parties shall broaden and deepen mutually advantageous cooperation in the fields of trade and economy, investment, credit and finance and science and technology, including the establishment of financial and industrial groups, joint enterprises and production associations in priority areas, and the establishment and development of industrial and scientific and technological cooperation, direct ties among economic agents under all forms of ownership, and also among regions of the Parties.

Article 2

The Parties shall actively promote the broadening of mutual ties in the fields of culture, education, science, the press and information, and health care, and encourage contacts among citizens and public associations of the Parties.

Article 3

The Parties shall promote a dialogue and cooperation in the field of security and defence on the basis of the principles of equality, partnership and mutual advantage, and improve cooperation in the military-technical field on the basis of separate agreements.

Article 4

The Parties shall develop cooperation, interacting with the United Nations, the Organization for Security and Cooperation in Europe, the Commonwealth of Independent States and with interested States in the interests of complete political stabilization in the Republic of Tajikistan on the basis of the General Agreement on the Establishment of Peace and National Accord of 27 June 1997, and the economic rehabilitation and development of the Republic of Tajikistan.

Article 5

The Parties shall increase interaction in the interest of safeguarding international peace, stability and security at the regional and global levels, providing each other with all-round support, particularly in the case of a threat to their sovereignty or territorial integrity.

The Parties shall promote the continuation of the disarmament process, the strengthening of the nuclear-weapon non-proliferation regime and the comprehensive nuclear-test-ban regime.

The Parties shall broaden cooperation with a view to improving the effectiveness and strengthening the role of the United Nations as the universal body for maintaining world peace and security.

Article 6

The Parties shall coordinate their efforts to counteract the spread of aggressive religious or other extremism, attempts from outside or within to alter the constitutional or social structure by forcible means or violate the territorial integrity of the Parties.

Article 7

Each Party shall refrain from supporting, or participating in, any action directed against the other Parties, and shall prevent their territory from being used for the preparation or implementation of such actions.

If a situation arises which, in the opinion of one of the Parties, poses a threat to its security, territorial integrity or sovereignty or a threat to peace and security in the region, the Parties shall hold consultations with each

other without delay, both on a trilateral basis and within the framework of international organizations, with a view to coordinating their positions and taking the necessary measures to eliminate such a threat.

Article 8

The Parties shall broaden cooperation to safeguard and defend their borders, counteract any encroachment on their borders from outside, taking when necessary the appropriate joint measures of a political and economic nature and in relation to defences.

If an act of aggression is committed against one of the Parties, the other Parties shall provide the necessary assistance, including military assistance, and shall render support with the means available to them on the basis of the right to collective self-defence in accordance with Article 51 of the Charter of the United Nations.

Article 9

The Parties shall ensure close cooperation among their law-enforcement and other competent agencies with a view to combating terrorism, transboundary organized crime, illicit trafficking in narcotic drugs and psychotropic substances and their precursors, nuclear materials, radioactive, explosive or toxic substances, weapons and ammunition, and contraband in objects of cultural or historical value and licensed materials.

Article 10

The Parties shall, when necessary, conclude appropriate international agreements, including agreements among interested departments of the Parties, hold joint consultations at various levels and establish joint working bodies in the interest of the fullest possible implementation of agreements concluded among them.

Article 11

The provisions of this Declaration are not directed against other States.

The Parties are prepared to engage in constructive interaction and cooperation with all interested States and international organizations with a view to implementing the provisions of this Declaration in the interests of peace, security and stability in the region and the whole world.

This Declaration was signed on 12 October 1998 in triplicate in the Russian, Tajik and Uzbek languages.

(Signed) B. N. YELTSIN	(Signed) E. Sh. RAKHMONOV	(Signed) I. A. KARIMOV
President of the	President of the Republic	President of the
Russian Federation	of Tajikistan	Republic of Uzbekistan

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Fifty-third session
Agenda item 117
Pattern of conferences

Interpretation and translation issues referred to in section III, paragraphs 13 to 15, of General Assembly resolution 52/220, cost-accounting system for conference services and access to the optical disk system

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the reports of the Secretary-General on interpretation and translation issues referred to in section III, paragraphs 13 to 15, of General Assembly resolution 52/220 (A/53/221), a cost-accounting system for conference services (A/52/1000 and A/53/257) and access to the optical disk system (A/52/803). During its consideration of the reports, the Advisory Committee met with representatives of the Secretary-General, who provided additional information.

Interpretation and translation issues referred to in section III, paragraphs 13 to 15, of General Assembly resolution 52/220

2. Paragraphs 2-9 of the report of the Secretary-General (A/53/221) indicate that 30 posts were abolished in the context of the programme budget for 1998-1999. This brought to 86 the total number of posts abolished in the biennium 1996–1997 and 1998–1999. Those abolished for 1998–1999 occurred mostly in document processing and support functions, reflecting investment in technological innovations. A total of 17 interpreter posts have been abolished (three P-2s in New York, six P-2s and three 3 P-3s in Geneva and five P-3s in Vienna), as well as 13 translator posts (two P-2s in New York, four P-3s in Geneva and seven P-3s in Vienna). The Advisory Committee was informed that the P-2 level reductions in New York simply addressed an anomaly, since interpreters are recruited at the P-3 level, and translators recruited at the P-2 level are promoted after two years of satisfactory service. Furthermore, as indicated in paragraphs 6 and 7 of the report and after an analysis of needs, the reductions in Geneva were carried out to achieve proportionality of posts among languages, and those in Vienna took into account a reduction in the workload of the United Nations Industrial Development Organization as well as the number of vacancies, some of which had existed since 1986.

3. The Advisory Committee notes, as indicated in paragraph 9 of the report, that interpretation and translation capacity was being strengthened during 1998–1999, since the posts that had remained vacant during 1996–1997 to implement mandated vacancy rates, including six new translation posts in New York, have been filled. The Committee was briefed on some of the technological

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innovations introduced in the field of translation, and notes that remote translation has become standard for all meetings held away from Headquarters, computer-assisted translations are being tested, and 50 per cent of translated texts are typed directly into the computer instead of being dictated then transcribed.

4. Paragraphs 10-16 of the report address the issue of self-revision. The Advisory Committee notes that the percentage rate of self-revision, recommended at 45 per cent by the Committee in 1980, to ensure a high quality of texts, still remains valid. As indicated therein, the average rate at Headquarters, during the period from April 1997 to March 1998, was 47.8 per cent, while at Geneva and Vienna they were 61.8 and 64.4 per cent respectively, with higher rates during peak workload periods. The Committee also notes that a number of measures have been or are being implemented, such as a revision of job descriptions, training of staff, peer review and spot checks, among others. The Committee welcomes and encourages these and other measures that may be taken to ensure a high quality of translation.

5. Furthermore, the Advisory Committee is of the view that the Secretary-General should prepare a special report analysing such problems as may exist related to career development in language services. The report should take into account that the numbers and grade levels of staff should be commensurate with the needs of the Organization as well as the fact that requirements differ between languages as well as between duty stations.

Cost-accounting for system for conference services

6. The Committee notes that the report of the Secretary-General dated 14 August 1998 (A/53/257) reproduces and expands the background information contained in the previous report, dated 31 July 1998 (A/52/1000). The report is presented in accordance with the request made by the General Assembly in section D of its resolution 52/214 of 22 December 1997 to expedite the development of a cost-accounting system for conference services in 1998.

7. The objectives and benefits of such a system are touched upon in paragraphs 21-24 of the report of the Secretary-General dated 14 August. It is indicated therein that such a system would produce estimates for the costs of specific conference service outputs. It would thus help to determine the actual costs of services provided on a reimbursable basis, as well as the costs or savings resulting from the addition or deletion of a certain volume of services after approval of the budget and the costs of providing services at different locations.

8. The Secretary-General proposes a prototype approach to developing the cost-accounting system, in which a working model would be developed in four steps, which are summarized in paragraphs 27-29 of the report. A development team would be required to implement the prototype, including staff with database and costing skills and knowledge of conference services or United Nations budgeting and accounting procedures. Paragraph 32 of the report indicates that the prototype could be limited to one duty station.

9. The cost of the prototype is estimated at $305,000 for a six-month time-frame (see para. 36). Moreover, after the initial three-month period, a progress review would be conducted to evaluate the feasibility of the system. The Committee notes that this proposal is a first step and that it therefore does not address requirements for improving the existing information systems (the Document Records, Information and Trading System and the Integrated Management Information System), which, as indicated in paragraph 17 of the report, "need extensive modification to support a meaningful cost-accounting system". In paragraph 39, the report indicates that to proceed further "it will be necessary to identify staff with the required knowledge of United Nations budgeting and accounting practices and conference-servicing activities to work in this field" and that "none of the permanent staff members with the requisite qualifications in the Office of Programme Planning, Budget and Accounts or in the Department of General Assembly Affairs and Conference Services can be redeployed from their current duties for this purpose at this time".

10. While the Advisory Committee supports the principle of cost accounting as a management tool, in view of the above, it is of the opinion that the report of the Secretary-General (A/53/257) does not provide sufficient information at this point to allow the Committee to recommend the endorsement of the full-fledged development of a cost-accounting system. Moreover, the Committee believes that the purpose and scope of the system needs to be more clearly defined, a clearer presentation of related costs is required, and a cost-benefit analysis must be carried out in order to prevent the development of an elaborate system the costs of which may end up outweighing the benefits. In the past, the Committee has cautioned against expensive cost-accounting systems. The Committee recommends that the Secretary-General, in the light of experience with the prototype, address the weaknesses outlined above, refine his proposals and resubmit them at the earliest opportunity, taking into

account such additional policy guidance as the General Assembly may wish to give at this time.

Access to the optical disk

11. The report of the Secretary-General (A/52/803) was submitted in accordance with the request contained in General Assembly resolution 51/211 F of 15 September 1997 and addresses issues raised by the Advisory Committee in its first report on the proposed programme budget for the biennium 1998–1999 (A/52/7, chap. II, part VIII, paras. VIII.110-VIII.113), such as the exploration of the possibility of generating income through the sale of access to United Nations databases.

12. The Advisory Committee notes that in addition to the free-of-charge connection, via the Internet, of all permanent and observer missions, requests have been received by the Organization for access to the system from a number of intergovernmental and non-governmental organizations. The Secretary-General indicates, in paragraph 7 of his report, that a sustained addition of users would require additional investment in order to expand the functional and operational capacity of the system. The Committee was further informed that this expansion would also limit the possibility of congestion and slowdown of a system that is already seven years old. Providing access on a fee-paying basis should help to provide funds for the expansion of the capacity of the system while "maintaining the quality of service and the priority given by the General Assembly to the users mentioned in paragraph 1 of resolution 51/211 F".

13. Paragraph 8 of the report provides a list of the additional users and proposed discounts to be offered to fee-paying users. The Advisory Committee was informed, upon enquiry, that a full-price subscription to the optical disk system (ODS) is $2,500 per annum. The rules and guidelines governing such sales as well as the reporting of income generated are recalled in paragraphs 9 and 10 of the report. The Committee has no objection to the proposal. It recommends, however, that a way be found to apply income generated through ODS subscriptions directly to help meet the cost of ODS maintenance and/or expansion. The Committee trusts that quality and priority of service to Member States will be maintained. The Committee is also of the view that a system to monitor satisfaction with ODS should be put in place.

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Fifty-third session
Agenda item 112
Review of the efficiency of the administrative and financial functioning of the United Nations

Guidelines for Internal Control Standards

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report on Guidelines for Internal Control Standards submitted on the initiative of the Secretary-General (A/52/867). During its consideration of the report the Advisory Committee had an exchange of views with representatives of the Secretary-General and with the Audit Operations Committee of the Board of Auditors.

2. In the report the Secretary-General has proposed that the General Assembly amend article X of the Financial Regulations of the United Nations to read:

> "Regulation 10.1 (e):
>
> "The internal control systems and procedures of the Organization should be in conformity, *mutatis mutandis*, with the Guidelines for Internal Control Standards approved by the International Organization of Supreme Audit Institutions in June 1992, or such later promulgations thereof which are acceptable to the Secretary-General."

3. During the fifty-second session of the General Assembly, at the 60th meeting of the Fifth Committee, the Chairman of the Advisory Committee informed the Fifth Committee that the Advisory Committee had not yet considered the Secretary-General's report on the subject and that it was essential for the Advisory Committee's views to be sought for any amendment to the Financial Regulations of the United Nations. The Fifth Committee postponed consideration of the Secretary-General's report pending the relevant recommendations of the Advisory Committee on the proposed amendments.

4. During its exchange of views with the members of the Audit Operations Committee of the Board of Auditors, the Advisory Committee was informed that, whereas the Board's view had been sought on the guidelines, the Board was not invited to comment on the revised draft amendment to article X of the Financial Regulations as set out above.

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5. The Advisory Committee was informed that the Board considers the revised draft amendment to the Financial Regulations to be deficient in two respects: the reference to *mutatis mutandis* leaves much room for doubt as to how the standards should operate within the United Nations context; and the reference to "such later promulgations (of the Guidelines approved by the International Organization of Supreme Audit Institutions) which are acceptable to the Secretary-General", delegates too much power to the Administration.

6. In the opinion of the Advisory Committee, the Guidelines are too general to be operational. Were the Guidelines to be part of article X of the Financial Regulations of the United Nations, it would be difficult for the Board, during the course of its audits, to invoke the Guidelines to ascertain whether the United Nations had complied with them. The Advisory Committee believes that the Guidelines should be for those concerned in the formulation or improvement of the existing specific United Nations internal control instruments referred to in paragraph 6 of the Secretary-General's report. Accordingly, the Secretary-General should publicize the Guidelines in whatever form he deems appropriate rather than attempt to incorporate them in or otherwise amend the Financial Regulations.